

Disclosure Statement

Revenue and Incentive Effects of Basis Step-Up at Death: Lessons from the 2010 “Voluntary” Estate Tax Regime

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Robert Gordon is an Adjunct Professor at the Stern School of Business at New York University and the President of Twenty-First Securities. Twenty-First is a brokerage and financial advice firm that serves high net worth clients and provides tax and investment advice. Some clients could be subject to estate and capital gains taxes, and could be affected by policy changes related to these taxes.

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